



TENNESSEE DEPARTMENT OF REVENUE
GROSS RECEIPTS TAX RETURN - MIXING BAR TAX

**GRO
204**

Filing Period		Due Date		FEIN or SSN
				ACCOUNT
				<p>Returns must be postmarked by the due date. Returns must be filed even if no sales were made or any tax due.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242</p>

- REMINDERS**
- 1) Read instructions on reverse side before preparing this worksheet.
 - 2) Fill out Schedule A on back of return and transfer the total to Line 1 of the worksheet below.
 - 3) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
 - 4) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

1. TOTAL GROSS RECEIPTS (From Schedule A, Line 4 on back of return)		00
2. GROSS RECEIPTS TAX (% of Line 1)		00
3. CREDIT MEMO BALANCE (If applicable)		00
4. PENALTY (Line 2 minus Line 3 multiplied by 5% for each 30-day period or portion thereof for which tax is late. Maximum of 25%). Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due.		00
5. INTEREST (Line 2 minus Line 3 multiplied by the current interest rate of % per annum, from the due date to the date paid)		00
6. TOTAL AMOUNT REMITTED (Add Lines 2, 4, and 5; subtract Line 3 if applicable)		00

Keep Upper Portion For Your Records
▼ Return Copy Below - Detach Here ▼

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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Filing Period		Due Date		
				ACCOUNT

If an amended return, check box above

1. TOTAL GROSS RECEIPTS
2. GROSS RECEIPTS TAX (% of Line 1)
3. CREDIT MEMO BALANCE
4. PENALTY
5. INTEREST (% per annum)
6. TOTAL AMOUNT REMITTED

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INSTRUCTIONS

GENERAL: A "person selling mixed drinks and/or setups for mixed drinks" includes any person deriving receipts from the sale of mixed drinks and/or setups for mixed drinks or alcoholic beverages whether or not consumed on the premises and shall include any country club, night club or private club in the nature of any social dinner, athletic or sporting club or organization, and any fraternal society, order, or association making sales and charges for any of these items. "Mixed drinks and/or setups for mixed drinks" shall mean and include any sales of beverages containing any alcoholic content, other than beer, and shall include sales of water, soft drinks, ice or any item capable of being used to prepare a mixed drink at a place of business of a person liable for the tax imposed by this section. This section shall also include the sale of setups for mixed drinks for consumption by persons supplying alcoholic beverages from their own bottle or other container on the premises of persons holding licenses under title 57, chapter 4 to dispense alcoholic beverages for consumption on the premises. The term "gross receipts" shall mean and include the total receipts from the sale of any item included in the preceding paragraph, without any deductions therefrom for any cost of sales, expense, or any other charge whatsoever. **NOTE:** Sales Tax is a part of Gross Receipts and cannot be deducted from the total receipts.

DUE DATE: The return along with the appropriate tax payments are due on or before the 20th day of the month following the month in which the gross receipts are derived.

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. **NOTE:** The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

- Line 1: Compute "Gross Receipts" in Schedule A and transfer total to Line 1 (front of return).
- Line 2: The Gross Receipts Tax is computed at 15% of Line 1.
- Line 3: Enter outstanding CREDIT AMOUNT from previous Department of Revenue notice(s).
- Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 2 minus the credit on Line 3) for each 30-day period or portion thereof that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
- Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 2 minus the credit on Line 3) from the due date to the date paid.
- Line 6: Add lines 2, 4, and 5 and subtract credit amount entered on Line 3 to determine net AMOUNT DUE.

<p>For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Chattanooga</p> <p>(423) 634-6266 Suite 350 State Office Building 540 McCallie Avenue</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Knoxville</p> <p>(865) 594-6100 Room 606 State Office Building 531 Henley Street</p> </td> </tr> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Jackson</p> <p>(731) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Johnson City</p> <p>(423) 854-5321 204 High Point Drive</p> </td> </tr> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Memphis</p> <p>(901) 213-1400 3150 Appling Road</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">Nashville</p> <p>(615) 253-0600 3rd Floor Andrew Jackson Building 500 Deaderick Street</p> </td> </tr> </table> <p>Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.</p>	<p align="center">Chattanooga</p> <p>(423) 634-6266 Suite 350 State Office Building 540 McCallie Avenue</p>	<p align="center">Knoxville</p> <p>(865) 594-6100 Room 606 State Office Building 531 Henley Street</p>	<p align="center">Jackson</p> <p>(731) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.</p>	<p align="center">Johnson City</p> <p>(423) 854-5321 204 High Point Drive</p>	<p align="center">Memphis</p> <p>(901) 213-1400 3150 Appling Road</p>	<p align="center">Nashville</p> <p>(615) 253-0600 3rd Floor Andrew Jackson Building 500 Deaderick Street</p>	<p align="center">SCHEDULE A - MIXING BAR WORKSHEET GROSS RECEIPTS OF SALES: Compute gross receipts for items listed below. (Transfer amounts to Schedule A below)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1) Gross receipts from sales of setups</td> <td style="width: 30%; text-align: center;">\$</td> </tr> <tr> <td>2) Gross receipts of mixed drinks</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>3) Gross receipts from bottled alcoholic beverage sales</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>4) Total (Add Lines 1, 2, and 3; transfer to Line 1 on front)</td> <td style="text-align: center;">\$</td> </tr> </table>	1) Gross receipts from sales of setups	\$	2) Gross receipts of mixed drinks	\$	3) Gross receipts from bottled alcoholic beverage sales	\$	4) Total (Add Lines 1, 2, and 3; transfer to Line 1 on front)	\$
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<p align="center">▼ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below: ▼</p>															

<p align="center"> <input type="checkbox"/> Check appropriate box and fill in number below: <input type="checkbox"/> FEIN or SSN </p> <p align="center"> <input type="text"/> </p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%; border-bottom: 1px solid black;">Taxpayer's Signature</td> <td style="width: 30%; border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature of Preparer other than Taxpayer</td> <td style="border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Tax Preparer's Address</td> <td style="border-bottom: 1px solid black;">Phone Number</td> </tr> </table> </div>	Taxpayer's Signature	Date	Signature of Preparer other than Taxpayer	Date	Tax Preparer's Address	Phone Number	<p align="center">SCHEDULE A</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1) Gross receipts from sales of setups</td> <td style="width: 30%; text-align: center;">\$</td> </tr> <tr> <td>2) Gross receipts of mixed drinks</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>3) Gross receipts from bottled alcoholic beverage sales</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>4) Total (Add Lines 1, 2, and 3; transfer to Line 1 on front)</td> <td style="text-align: center;">\$</td> </tr> </table>	1) Gross receipts from sales of setups	\$	2) Gross receipts of mixed drinks	\$	3) Gross receipts from bottled alcoholic beverage sales	\$	4) Total (Add Lines 1, 2, and 3; transfer to Line 1 on front)	\$
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